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NOTICE

TO: Hazardous Waste Facility Operators

FROM: Loretta Nelson, Manager
Alabama Department of Revenue
Tobacco Tax Section
Sales, Use & Business Tax Division

SUBJECT: Hazardous Waste Fees

DATE: June 21, 2007

Act Number 2007-594 was passed during the 2007 Legislative Session. The Act became effective June 15, 2007 at 4:02 pm. It provides for state fees on hazardous waste or hazardous substances disposed by operators at commercial sites in this state. The fees are as follows:

Fees at the commercial facility located at Emelle, Alabama:

1. A base fee of \$21.60 per ton on all hazardous waste that is identified or listed under Section 3001 of the Resource Conservation and Recovery Act of 1976 as amended, ("RCRA") and on polychlorinated biphenyl ("PCB") wastes received for disposal which is required to be disposed of in a chemical waste landfill approved under the federal Toxic Substance Control Act ("TSCA"). After May 1, 2006, emission control dust/sludge from the primary production of steel in electric arc furnaces (K061) and any hazardous waste that is de-characterized and thereby rendered nonhazardous shall be exempt from the base fee levied by this subdivision.
2. A fee of \$83.60 (the base fee in item 1 above plus \$62) per ton on acute hazardous waste listed in 40 CFR 261.33(e) and having an EPA Hazardous Waste Number designation beginning with the letter "P", except residuals from incineration of such waste.
3. A fee of \$46.60 (the base fee in item 1 above plus \$25) per ton on toxic hazardous waste listed in 40 CFR 261.33(f) and having an EPA Hazardous Waste Number designation beginning with the letter "U", except residuals from incineration of such waste.
4. A fee of \$11.60 per ton on all other waste not subject to taxation in subdivisions (1) through (3) at a commercial site for the disposal of hazardous waste and hazardous substances.
5. A fee of \$1.00 per ton on ALL wastes or hazardous substances disposed of at the facility.

Fees at all facilities except the Emelle, Alabama location:

1. A base fee of \$41.60 per ton on all hazardous waste that is identified or listed under Section 3001 of the Resource Conservation and Recovery Act of 1976 as amended, ("RCRA") and on polychlorinated biphenyl ("PCB") wastes received for disposal which is required to be disposed of in a chemical waste landfill approved under the federal Toxic Substance Control Act ("TSCA"). After May 1, 2006, emission control dust/sludge from the primary production of steel in electric arc furnaces (K061) and any hazardous waste that is de-characterized and thereby rendered nonhazardous shall be exempt from the base fee levied by this subdivision.
2. A fee of \$103.60 (the base fee in item 1 above plus \$62) per ton on acute hazardous waste listed in 40 CFR 261.33(e) and having an EPA Hazardous Waste Number designation beginning with the letter "P", except residuals from incineration of such waste.
3. A fee of \$66.60 (the base fee in item 1 above plus \$25) per ton on toxic hazardous waste listed in 40 CFR 261.33(f) and having an EPA Hazardous Waste Number designation beginning with the letter "U", except residuals from incineration of such waste.
4. A fee of \$11.60 per ton on all other waste not subject to taxation in subdivisions (1) through (3) at a commercial site for the disposal of hazardous waste and hazardous substances.
5. A fee of \$1.00 per ton on ALL wastes or hazardous substances disposed of at the facility.

For Emelle, Alabama facility operators, two reports are required to be filed for the month of June 2007, old form for June 1st through 15th at 4:01 pm and new form for June 15th at 4:02 pm through June 30th and all subsequent months. The Hazardous Waste Fee Report is being revised. The revised report will be provided to you at a later date.

If you have any questions, please feel free to contact Revenue Examiner Felicia Thomas by mail in the Tobacco Tax Section, P. O. Box 327555, Montgomery, AL 36132-7555 or by phone at (334)242-9627.

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